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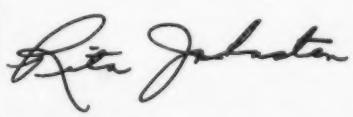
LETTERS OF TRANSMITTAL

Lieutenant-Governor in Council

Sir:

It is my privilege to forward to you the 1985/86 financial statements and annual report of BC Transit.

Yours sincerely,



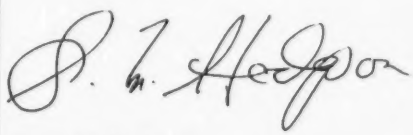
Rita M. Johnston
Minister Responsible

The Honourable Rita M. Johnston
Minister of Municipal Affairs
Province of British Columbia
Victoria, B.C.

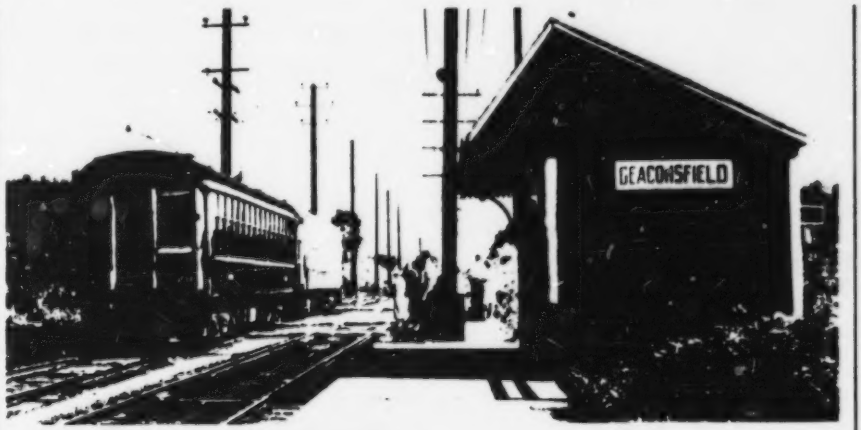
Madam:

I have the honour to transmit the 1985/86 annual report of BC Transit.

Yours sincerely,



Stuart M. Hodgson
Chairman



(top) B.C. Electric interurban stops at Slocan Street in the 1930s, near SkyTrain's present-day 29th Avenue Station.

(left) Grace McCarthy, minister responsible for BC Transit, and Sidney Mayor Norma Sealey at a ceremony marking the naming of a SkyTrain car for the Vancouver Island town.

(right) Students from BCIT's horticulture program held a class competition to design a parkway feature intersection, then the class pitched in to build it.

(bottom) Burnaby Mayor Bill Lewarne welcomes Premier Bill Bennett and other VIPs to Metrotown Station, where one of three opening-day ceremonies was held to inaugurate SkyTrain on December 11, 1985.

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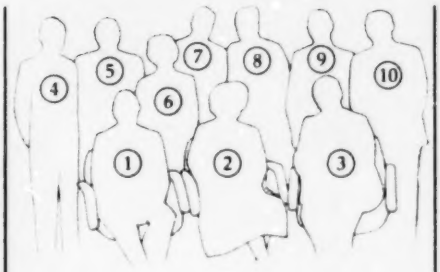
BOARD OF DIRECTORS



seated

1. **Mayor Derrick Humphreys**+
   West Vancouver
2. **The Honourable Grace M. McCarthy**
   Minister of Human Resources
   Provincial Secretary
3. **Mayor William Lewarne#**
   Burnaby

standing

4. **Ronald Granholm**+
   Vancouver
5. **John Goult#•**
   Q.C., Victoria
6. **Ald. May Brown**+
   Vancouver
7. **Stuart M. Hodgson#**
   Chairman
8. **Ald. Frank Carson#**
   Victoria
9. **Mayor Charles Lakes•** +
   Trail
10. **Mayor Elmer Mercier•**
    Prince George

 # Executive Committee
+ Audit and Finance Committee
• Small Community Transit Systems Committee

In Memoriam

John Goult of Victoria was closely involved in public transit issues in British Columbia for six years, first as a founding member and Vice-Chairman of the Board of Metro Transit Operating Company and then as a Director of the successor corporation, BC Transit. He was keenly interested in the challenges of the job and his fellow directors and the staff of BC Transit will miss him.

EXECUTIVE STAFF

Stuart M. Hodgson
Chairman and Chief Executive Officer

J. Allan Williams
Corporate Counsel

Vic Sharman
Corporate Secretary

Brian Beattie
Director, Bus Operations

Charles Spratt
Director, Marine Division

Don Jackman
Director, Maintenance

Mike O'Connor
Project Administrator, SkyTrain Phase II

Larry Ward
Vice-President, Planning & Marketing

Jonathan Gale
Vice-President, Industrial Relations

Jeremy Hooper
Vice-President, Finance

Dale Michaels
Vice-President, Corporate Development

Ken Mawdsley
Vice-President, Victoria and Small Community Systems

Don MacDonald
Vice-President, Engineering, Maintenance and Construction

Larry Miller
Vice-President, Corporate Services

CORPORATE PROFILE

BC Transit serves a total of 2.1 million people throughout British Columbia, from the major metropolitan centres of Vancouver and the Victoria capital region, to smaller cities and towns, and rural districts. The corporation's 25 conventional transit systems carry 115 million passengers annually.

The provincial fleet consists of 881 diesel buses, 271 trolley buses, 114 SkyTrain cars, 141 handyDART vehicles, 12 para-transit vans and two SeaBus ferries.

Some 4,500 people throughout the province are employed in providing transit service, for which BC Transit budgets $300 million a year. Costs are shared by the province, local government and transit passengers.

BC Transit works closely with local municipal authorities to provide the best, most effective people-moving facilities. They range from the large, integrated network of buses, SkyTrain rapid transit and SeaBus harbour ferries covering a service area of 1,100 square kilometres, to municipal transit systems of two and three buses.

The corporation's continuing aim is to maintain its full obligation to provide its users with a wide range of transportation services, and to explore new methods, systems and technologies which can provide better service more effectively.

To these ends, the following pages are testimony to the plans, activities and achievements of the corporation in the fiscal year 1985/86 ■

(left) On-street transit supervisors ensure the buses keep moving and arrive on schedule.

(right) RTA checks SkyTrain car at Burrard Station in downtown Vancouver. Below the city, SkyTrain travels in the Dunsmuir Tunnel, formerly used by freight trains.

Radio announcer Barry Bowman interviews costumed Victoria driver Gordy Liebsher during the capital city's annual Hallowe'en week "seat sale" promotion where his daily morning show is broadcast from a moving bus.

HIGHLIGHTS 1985-86

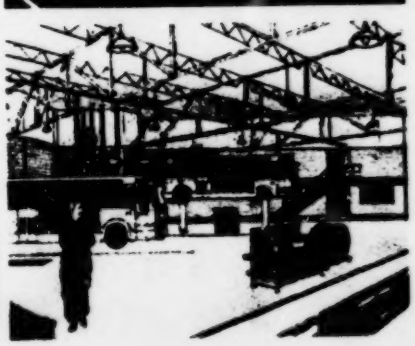
Keys to new BC Transit handyDART vans, specially modified with wheelchair lift, running board and special safety aids, are presented to Vancouver custom transit operators at Robson Square.

Rapid transit attendant, or RTA for short, stands on the busy platform at Stadium Station.

Information clerks at BC Transit Vancouver headquarters handle thousands of calls for bus information.

Automatic fare machines make riding SkyTrain a simple one-two-three selection.

Drawing shows bus inspection pits and hoists of new heavy maintenance and overhaul centre for Vancouver system. Construction started mid-year on $13 million project.



■ BC Transit and Metro Transit Operating Company were merged in June, 1985 after the legislature passed an amended British Columbia Transit Act.

■ The rapid transit project was completed after five years. It was officially opened and christened SkyTrain on December 11, 1985.

■ The BC Rapid Transit Company was established as a private-sector company to operate the SkyTrain system under contract for BC Transit.

■ First phases of a 15 month re-organization of conventional bus routes and schedules were implemented to integrate transit fully with the rapid transit line.

■ Tickets, known as FareSavers, returned to the Vancouver Regional Transit System. Automatic ticket machines and a new DayPass were inaugurated.

■ Construction started on two major projects for the bus system, including a new heavy maintenance overhaul centre to replace the 57 year old Cambie Garage, and a new West Vancouver Transit Centre.

■ Small community bus systems recorded their best performance statistics in six years. Cost recovery averages 26.1 per cent.

■ HandyDART door-to-door transportation for disabled people expanded, as eight more vehicles enlarged the fleet.

CHAIRMAN'S REPORT

For transit in British Columbia, 1985/86 was a year of significant change and renewal, marked by several important milestones. BC Transit and Metro Transit Operating Company merged, which joined the provincial planning, marketing and funding agency with the Crown Corporation responsible for operating the Vancouver and Victoria transit systems.

A new Board of Directors representing both the private sector and elected officials was named, and a reorganization of senior management and executive responsibilities followed.

Consolidation of headquarters staff at the Airport Square building in South Vancouver permitted the closure of offices at two locations downtown, and the sale of the former MTOC head office on Marine Drive.

Undoubtedly the most important event of the year was the official opening of the SkyTrain automated light rapid transit line on December 11, 1985. The $854 million system crosses Vancouver, Burnaby, and New Westminster on a 22-kilometre guideway and is the key link in the region's integrated transit system which uses marine ferries, light rail buses, electric trolleys and diesel buses to carry more than 300,000 passengers a day, a third of them on SkyTrain's 114 cars.

Extension of SkyTrain to Surrey via a rail-only bridge across the Fraser River is underway with a target start-up date in 1989.

Several other major construction projects affecting transit operations also got underway in 1985, including:

- Burnaby Transit Centre, the new heavy maintenance and overhaul centre in Burnaby which will replace the old Cambie Garage built in 1929. It will also include Burnaby and New Westminster bus operations, now located at Kensington Transit Centre.
- A new operations and maintenance centre for the West Vancouver bus service, which is operated by the municipality for BC Transit as part of the Vancouver Regional Transit System. Future expansion at the North Shore site will accommodate all North Vancouver BC Transit operations.
- SkyTrain's inauguration also involved planning of extensive changes in the bus system, as routes were connected to the rapid transit system. Several extensions of the electric trolley system were built to hook up with SkyTrain stations. This integration of buses and SkyTrain was planned over 15 months to make the transition as smooth as possible.

The year also saw the re-introduction of tickets (FareSavers) on the Vancouver Regional Transit System, after an absence of more than 20 years.

By year-end, the entire BC Transit fleet of vehicles and SeaBus ferries had been repainted in the new red, white and blue provincial colours; presenting a uniform image for the family of transit services, as BC Transit prepared to meet the special needs associated with providing transportation during the EXPO 86 world exposition in Vancouver.

It was a year of challenge and changes for all at BC Transit, and whether they worked at a desk, with overalls and a wrench or behind the wheel of a bus, the people who are BC Transit's strength can look back on a year of achievement ■

A year of significant change and renewal

BC Transit chairman Stuart Hodgson (also chairman of the board of directors of B.C. Ferry Corp.) was named to the transit agency in 1984.

BC TRANSIT – THE YEAR IN REVIEW

BC Transit emerged a much changed organization

Several major themes dominated the events of 1985/86 and BC Transit emerged a much changed organization. Internal reorganization following the merger of BC Transit with Metro Transit Operating Company created a single government transit corporation.

BC Transit during the year also completed the rapid transit project, providing the public with a unique automated light transportation system – SkyTrain. Further, the corporation was an active partner in preparing for the EXPO 86 world exposition, with the Vancouver Regional Transit System called upon to play a central role among transportation agencies, to ensure convenient access to the fair for the millions of out-of-town visitors expected in the summer of 1986 ■

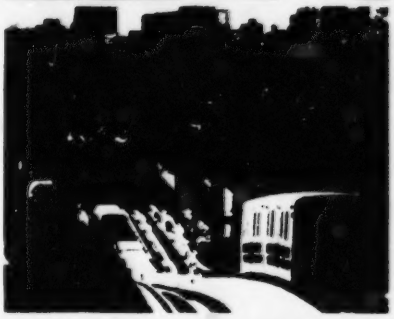
SkyTrain

Construction of the $854 million Vancouver Regional Rapid Transit Project was complete by mid 1985, after five years of work under a fast-tracked timetable, three weeks ahead of schedule and $40 million under budget. The 22-kilometre system, elevated for much of its route from downtown Vancouver, through Burnaby to downtown New Westminster, was christened SkyTrain. Intensive testing and commissioning of the 114 automated, computer driven cars and other operations systems, followed for much of the year.

Two-, four- and six-car train configurations were tested, along with communication systems, power supply, emergency and safety procedures. To operate SkyTrain, the British Columbia Rapid Transit Company was established as a subsidiary of the Urban Transportation Development Corporation, supplier of the advanced light rapid transit technology.

BCRTC runs and maintains SkyTrain according to a budget and schedule of service set by BC Transit and the Vancouver Regional Transit Commission; much like the private firms who operate most of the small community bus systems in the province for BC Transit and the local municipalities.

Approximately 300 staff were hired by the company for SkyTrain operation, including mechanics, technicians, train controllers, rapid transit attendants and administration personnel. Company headquarters are located at the maintenance service facility in South Burnaby, which also acts as SkyTrain's computer control centre.



Preparations complete, SkyTrain was officially opened by Premier Bill Bennett and the Minister Responsible for BC Transit, The Honorable Grace McCarthy, on December 11, 1985 with a trio of ceremonies held at SkyTrain stations in Vancouver, Burnaby and New Westminster. Ontario Premier David Peterson and Fisheries Minister, The Honorable Tom Siddon, were among the thousands of guests who joined the celebration.

Eight days of free service during the Christmas-New Year's holidays attracted nearly half a million rides and revenue service commenced in the pre-dawn hours on January 3, 1986. SkyTrain was soon to carry more than 50,000 passengers a day. ■

(top) At the SkyTrain train control centre in Burnaby, staff are always monitoring train movements and in communication with rapid transit attendants throughout the system.

(bottom) Telephoto lens foreshortens distance to office towers of downtown Vancouver as SkyTrain heads into Nanaimo Station.

BC TRANSIT – THE YEAR IN REVIEW

Pura Noriega of BC Transit planning staff checks a map for new proposed bus route.

Lower Mainland Bus Operations

The Vancouver Regional Transit System is the third-largest in Canada in terms of ridership, and the largest with respect to transit service area. As the biggest division within BC Transit, Lower Mainland operations continued to provide a high level of service to the riding public.

Integrating this efficient system with SkyTrain was the major challenge of 1985/86, a task only begun in the last quarter of the year under consideration.

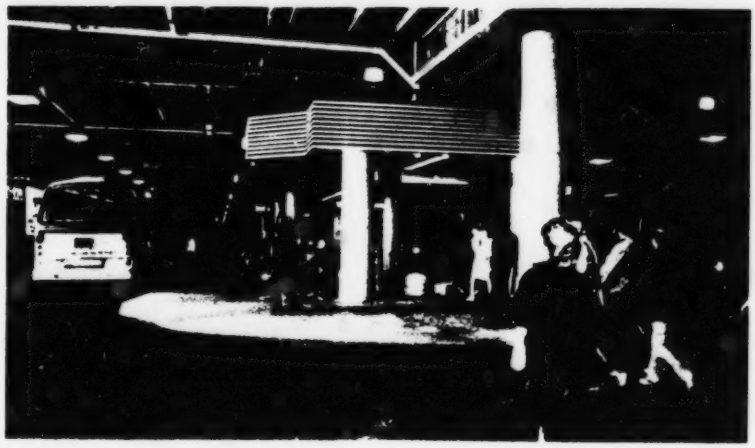
Integration was based on a gradually-phased implementation plan, stretching the transition period over 15 months from SkyTrain's initial start-up. It began early in 1985 and culminated in phase one when SkyTrain revenue service commenced on January 3, 1986. A limited number of changes were made in bus routes and schedules at this time. A second phase which extensively reorganized routes in East Vancouver, South Burnaby and New Westminster occurred March 7th ■

Planning and Scheduling

The scheduling department also faced special pressures during the year, dictated by route and schedule adjustments for the start of SkyTrain and EXPO 86, a separate holiday Monday service level and new summer schedules which reflect lower commuter ridership during the summer months. These adjustments resulted in a virtual rewrite of major Vancouver schedules several times during the year.

Strategic planning projects undertaken in 1985 included a review of vehicle communications, data and control needs, which involved assessing the costs and benefits of radios.

The third - largest system in Canada



Commuters head for North Vancouver buses at Lonsdale Quay transit exchange, after crossing Vancouver harbour on BC Transit's SeaBus ferry.

In addition, BC Transit staff also participated in several other projects with other agencies and departments, including:

■ EXPO 86, the City of Vancouver and Ministry of Transportation and Highways to help develop a comprehensive plan for off-site transportation for the world's fair.

■ Development and implementation of a regional travel survey of 25,000 households with Transport Canada and the Greater Vancouver Regional District, which will assist with a five year transportation plan.

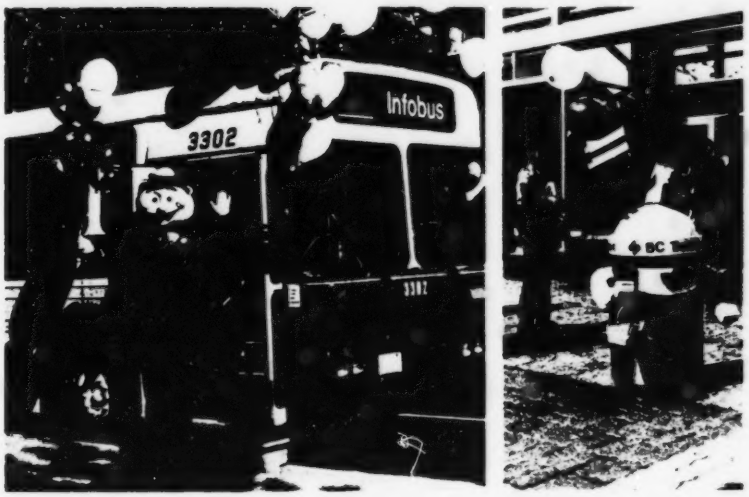
■ Development of a computer graphics transit information system for EXPO 86 as part of the IBM EXPO information system ■

BC TRANSIT - THE YEAR IN REVIEW

Accurate and pertinent information had to be provided

Corporate Communications

The public information staff faced several challenges during the year, centred primarily around the changes created by SkyTrain and its central role in a fully integrated regional transit system. Accurate and pertinent information had to be provided and an aggressive, effective marketing campaign designed. At the same time, an ongoing intensive media and public information program maintained a steady flow of facts on SkyTrain during the most important phase of this five year project. As construction finished, testing and commissioning proceeded and the system went into revenue service, all within a period of nine months.



Mr. Buzzer (really BC Transit's Ray Maxwell) waves from the front door of InfoBus, a mobile information centre that sold newly-introduced FareSaver tickets.

Freddie Farebox visited regional shopping malls to promote Faresaver tickets which were introduced in June, 1985.

Traditional advertising and promotion was supplanted by a heavy reliance on the media with news releases, media briefings and special events, all conveying information to the corporation's various audiences in general, and commuters in particular.

InfoBus went into service during the year. This mobile information display and FareSaver outlet contained within a BC Transit bus, was initially used downtown and at regional shopping malls to promote ticket sales. This display unit was an unqualified success.

With the opening of SkyTrain and as part of the corporation's participation in the EXPO 86 world's fair, BC Transit established a tours program for visiting transit officials and government representatives. It involved continuing liaison and co-ordination with federal and provincial ministries, the private sector and Canadian transit systems, to provide briefings, tours and follow-up programs for visitors to EXPO 86 expressing interest in SkyTrain and BC Transit ■

Export of BC Technology

A special program centre was set up in Stadium Station in Vancouver, providing a tour booking service, with guides, static display and audio-visual shows on the BC Transit family of services. The centre also acts as an information clearinghouse for the corporation's "partners in transit," including the numerous private sector firms who worked on SkyTrain and other transit projects.

During the year, there was extensive outside interest in BC Transit programs and the specialized transportation technology developed here in British Columbia, including:

■ Three reports prepared for the New Orleans Regional Transit Authority, concerning strategic planning for development of a community consensus on light rail and alternatives analysis.

■ Joint marketing efforts with B.C. firms regarding SeaBus were ongoing in Istanbul, Turkey, Quito, Ecuador and the New York/New Jersey Port Authority.

■ The Board of BC Transit approved, in January, an agreement between London Transport International and BC Transit, to co-operate in offering specialist consulting services to North America and overseas markets.

■ BC Transit also participated in a special Canadian trade delegation to Marin County in northern California, in conjunction with the External Affairs department, respecting the U.S. transit buyers program ■

BC TRANSIT – THE YEAR IN REVIEW

Maintenance and Construction

While SkyTrain attracted most of the attention in 1985, BC Transit commenced several major construction projects on the conventional transit side. For example, the 13 million dollar Burnaby Transit Centre which will provide new facilities for maintenance and overhaul work, previously carried out at the 57 year old Cambie Garage. The project is unique in that BC Transit is redeveloping the former Canadian Kenworth truck manufacturing plant in Burnaby, recycling several industrial buildings at a lower cost than new construction.

The West Vancouver Transit Centre project also got underway, following a ground-breaking ceremony with Premier Bill Bennett. It will provide a new operations centre for the municipally operated "Blue Bus" system. Further, there is space at the McKay Creek site in North Vancouver for expansion to accommodate all North Shore bus service.

Both projects are scheduled for completion in mid 1986.

The Vancouver system's electric trolleys, which carry more than half the annual ridership, were another focus of activity. Staff retrofitted vehicles to upgrade electrical insulation for operation in winter conditions, to combat problems associated with salting of city streets.

Operators at Oakridge Transit Centre, where the trolleys are based, deserve special mention for the job they performed during the year, particularly in the winter months when road salt adversely affected trolley operation. They also won the corporation's annual safety shield for most improved on-the-job safety record.

Extensive work also began on rebuilding the overhead wire network, first erected almost 40 years ago; including the first route extensions in nearly three decades, to accommodate SkyTrain routes. Nineteen intersections, various street modifications and the new Cambie Bridge were reconfigured or rebuilt in conjunction with Vancouver City street and traffic improvements projects. Further, the first of seven upgrading and replacement projects was completed, which entailed rewiring six street sections where there had been frequent wire breaks. The result attained was a marked reduction in trouble calls and maintenance costs.

As well, a dual fuel experiment undertaken jointly with B.C. Hydro, to demonstrate the feasibility of operating diesel buses on compressed natural gas, continues with good results, indicating potential gas savings as high as 40 per cent. Expansion from the single bus trials to half a dozen vehicles in revenue service, is expected after current research is evaluated ■

Burnaby Transit Centre under construction.

Mechanics use power tool on engine compartment of BC Transit GM diesel bus, one of 700 in service across the province.

BC Transit commenced several major construction projects

BC TRANSIT – THE YEAR IN REVIEW

The merger created a substantially increased workload

Merger and Reorganization

The merger of BC Transit with Metro Transit Operating Company created a substantially increased workload for all departments. Personnel department staff spent much time on the development of a new salary administration policy, which entailed a job evaluation of all former BC Transit employees, and a re-evaluation of those MTOC staff whose positions were affected by the reorganization.

Personnel and labour relations departments were involved jointly in developing the BC Transit employees' health and benefit trust. Trustees representing the corporation and its various employee associations and unions, are responsible for the administration of health benefit plans. As well, both departments were involved in planning for the implementation of an employee assistance program.

The merger necessitated significant changes in the finance division, including a re-assignment of duties and responsibilities, and relocation of some staff between Victoria and Vancouver.

Major modifications were required in the financial information gathering, processing and reporting systems as a result of the merger. At the same time, the division devoted a substantial amount of time and effort to implementing the new Walker computer system which took effect at the start of the 1986/87 fiscal year. This system provides general ledger, materials management, purchasing and accounts payable functions and greatly improves the quality and timeliness of management information reporting.

One important highlight of the year was the beginning of an upward trend in transit revenues in the Vancouver system, given the strong impact made by SkyTrain. Revenues for the 1985/86 fiscal year totalled $88 million ■

BC TRANSIT – THE YEAR IN REVIEW

Victoria and Small Community Systems

The Victoria division of BC Transit is responsible for the transit system in the capital region of the province and 45 various small community bus systems in 35 communities across the province.

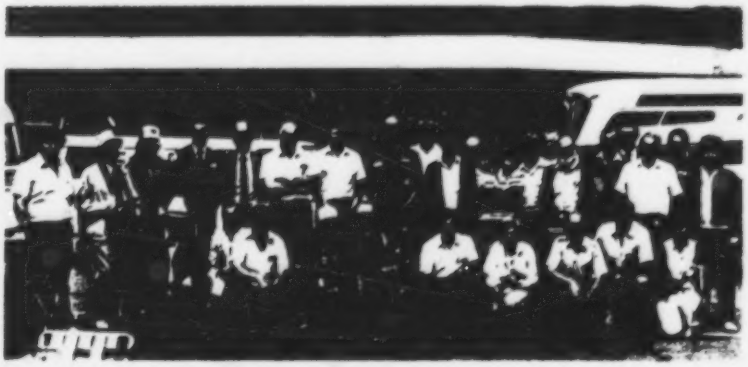
Ridership on Victoria's 105 conventional bus fleet was 13.1 million passengers in 1985/86. The Victoria Regional Transit System operated at a total cost of $18.4 million. Revenues provided $8.2 million, reflecting a 10 cent fare increase which took effect July 1, 1985.

A notable event in 1985 was Victoria's continuing strong safety record, leading to another Canadian Urban Transit Association award for best industrial safety performance of a transit system its size. Victoria's accident record was 20.6 contacts per million miles.

The 24 small community conventional bus systems outside the B.C. metropolitan regions experienced continued improvement in productivity and cost recovery. In total, the 129 bus fleet carried 6.8 million passengers, or 2.9 per cent fewer than the previous year. However, due to system operating efficiencies, productivity reached 24.1 rides per hour, the highest in five years. Total expenditures were $13.87 million, up 1.8 per cent. Cost recovery, the portion of costs paid by passengers at the farebox, rose to 26.3 per cent, the highest figure since 1979/80 ■

Victoria Regional Transit Commission, chaired by Ald. Frank Carson (centre), decides on routes, fares and schedules for bus system.

A continuing strong safety record



(left) Passengers board bus in Kelowna/Prince George, one of two dozen small community transit systems.

(right) Some of the contestants and judges at the Kamloops Roadeo, May 26, 1985.

(bottom) Bus stops near Departure Bay ferry terminal in Nanaimo, where transit system carries more than a million people a year.

BC TRANSIT – THE YEAR IN REVIEW

Service for disabled people continued to grow

HandyDART

Demand for BC Transit's door-to-door transportation service for disabled people continued to grow in 1985/86, and in response more service was added.

In Vancouver, the fleet was increased from 83 to 89 vehicles, and the system carried 399,740 handicapped people, 4.5 per cent higher than 1984/85, at a cost of $4.7 million. Productivity in the large Vancouver system (it covers all areas of the Greater Vancouver Regional District) now averages 2.3 trips per vehicle per hour.

Victoria handyDART experienced a 20 per cent growth rate in the number of clients and two more vehicles went into service, increasing the number to 11 specially equipped vans. The system carried 62,500 passengers at a cost of $653,000 ■

Outside the two metropolitan regions, handyDART service is provided in eight other urban communities and the similar paratransit program serves 10 rural areas. Together, the two programs carried a total of 247,100 passengers, a six per cent increase. Expenditures were 6.9 per cent higher at $1.53 million, largely because of higher fuel, maintenance costs and higher insurance rates ■

Test pile-driving took place in the Fraser River during the summer of 1985 to check footings for SkyTrain bridge to Surrey.

SkyTrain

British Columbia took a step into the future on December 11, 1985 when Premier Bill Bennett officially opened the SkyTrain automated light rapid transit system; a unique Canadian designed rail system which is the first of its kind in the world. British Columbians responded with much enthusiasm to the new computerized transportation service which travels between Vancouver, Burnaby and New Westminster along a 22-kilometre guideway.

In eight days of free service following the inaugural trip by the Premier, upwards of 100,000 passengers rode the line daily and SkyTrain ridership continued to reach those levels after revenue service started on January 3, 1986.

The public very quickly made it a preferred method of travelling in the region; with the speed and quality of service having made converts of many commuters who formerly drove their own cars to and from work.

Work is proceeding on an extension of the phase one line across the Fraser River via a transit-only cable-stayed bridge ■

B.C. Parkway president Phillip Owen and Grace McCarthy in Dutch costume honoured B.C.'s Dutch-Canadian community for donation of bulbs from Netherlands.

British Columbia Parkway

An important related project was the British Columbia Parkway, a unique linear park paralleling the SkyTrain right-of-way. Initiated and personally supervised by The Honorable Grace McCarthy, the parkway brought together several levels of government together with generous donations of many corporations, ethnic and community groups and thousands of individuals, to create a 19-kilometre "ribbon of green" from the banks of the Fraser River at New Westminster to the shore of False Creek in Vancouver, the site of EXPO 86 ■

SeaBus

Newly painted in the corporate red, white and blue, BC Transit's Sea-Bus passenger ferries assumed new importance in the Vancouver Regional Transit System when SkyTrain began operating January 3, 1986. Ridership on the unique catamaran-hulled aluminum vessels doubled almost overnight with the start of rapid transit service.

The two high capacity modes connect at Waterfront Station, which has become a busy transportation focus in downtown Vancouver. The North Vancouver terminal has also been a critical catalyst for redevelopment in the lower Lonsdale area. SeaBus provides the key link in the Lonsdale Quay revival of the North Shore waterfront, which includes a public market, head offices for two Crown Corporations and multiple-unit residential projects. SeaBus carries 11,000 passengers on an average weekday, versus 9,000 before SkyTrain opened.

Launched in 1977, this efficient marine transit system has attracted worldwide attention, with two projects involving the B.C. designed system currently underway in New York and Istanbul ■

Master uses two "joysticks" to manoeuvre SeaBus across Vancouver harbour on two-kilometre trip from North Shore.

HandyDART Demonstration Project

HandyDART is an essential but expensive service to provide. To improve productivity and the quality of service, BC Transit has developed a microcomputer software package specifically for transportation systems carrying disabled people.

Currently in use at five handyDART operations (Victoria, Prince George, Kamloops, Kelowna and Burnaby-New Westminster-Coquitlam), the software has been the main factor in productivity improvements of as much as 30 per cent.

With the assistance of a $300,000 grant from Transport Canada's Transportation Development Centre, BC Transit is participating in a demonstration project to evaluate the software, called DART Manager, as part of a program to determine the best application of computer technology in providing transportation for the handicapped ■

Victoria handyDART manager John Cousins uses computer system developed by BC Transit to keep track of trip bookings by disabled.

BC TRANSIT PROGRAMS

HandyDART

(door-to-door transportation for disabled people)

Vancouver Region
Victoria Region
Maple Ridge
Abbotsford-Matsqui
Kelowna
Kamloops
Prince George
Vernon
Penticton
Port Alberni

Paratransit

(rural areas and smaller communities)

Comox
Cranbrook
Central Kootenay (Nelson)
Kimberley
Okanagan-Similkameen
(Penticton-to-Naramata)
Princeton
Quesnel
Summerland
Sunshine Coast
Williams Lake

Conventional Bus Service

Vancouver Region
Victoria Region
Campbell River
Nanaimo
Port Alberni
Powell River
Maple Ridge
Mission
Chilliwack
Nelson
Trail region
Penticton
Vernon-Coldstream
Kelowna
Prince George
Dawson Creek
Fort St. John
Terrace
Kitimat
Prince Rupert

BC TRANSIT FLEET

Vancouver

Diesel buses	- 611
Electric trolleys	- 245
SkyTrain cars	- 114
SeaBus	- 2

Victoria

Diesel buses	- 105

Small Communities

Diesel buses	- 95

HandyDART

Vancouver	- 89 vans
Victoria	- 12 vans
Small Communities	- 21 vans

Paratransit - 11 vans

THORNE
RIDDELL
Chartered Accountants

AUDITORS' REPORT

To the Members of the Board of Directors

British Columbia Transit

We have examined the balance sheet of British Columbia Transit as at March 31, 1986 and the statements of operating division expenditures and recoveries, asset division revenue and expenditures and accumulated net revenue, contributed surplus, changes in financial position and changes in regional transit funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Transit as at March 31, 1986 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles described in note 2 to the financial statements applied, after giving retroactive effect to the change in the method of calculating depreciation and accounting for contributed surplus as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.

THORNE RIDDELL
Chartered Accountants

Vancouver, Canada
June 6, 1986

BALANCE SHEET AS AT MARCH 31, 1986

ASSETS

OPERATING DIVISION

	1986 ($000)	1985 ($000) (notes 1 & 3)
CURRENT ASSETS		
Accounts receivable		
Province of British Columbia	$ 6,832	$ 12,031
Municipalities	9,667	15,360
Sundry	4,998	1,392
Parts inventory	8,780	7,733
Prepaid expenditures	2,657	1,970
	32,934	38,486
FIXED ASSETS	—	334
	32,934	38,820

ASSET DIVISION

CURRENT ASSETS		
Cash and term deposits	5,602	2,973
Accrued interest and accounts receivable	427	2,177
Receivable from the operating division	—	6,870
Parts inventory	949	872
	6,978	12,892
10% MORTGAGE RECEIVABLE, DUE MARCH 31, 1989	700	700
DEBENTURE SINKING FUND	11,961	4,285
FIXED ASSETS		
Land, buildings and equipment (note 4)	240,291	231,386
Advanced Light Rapid Transit (Note 5)	1,037,667	748,799
Commuter rail	—	2,838
	1,277,958	983,023
	1,297,597	1,000,900
	$1,330,531	$1,039,720

REGIONAL TRANSIT FUNDS

Cash and term deposits	$ 11,219	$ 12,493
Accounts receivable and accrued interest	2,268	2,340
	$ 13,487	$ 14,833

Approved by the Board

Director Director

LIABILITIES, EQUITY AND FUND BALANCES

OPERATING DIVISION

	1986 ($000)	1985 ($000) (notes 1 & 3)
CURRENT LIABILITIES		
Cheques issued in excess of funds on deposit	$ 7,341	$ 4,598
Accounts payable and accrued liabilities	18,290	18,932
Payable to contractors	1,606	1,232
Deferred revenue	—	1,496
Payable to Asset Division	—	6,870
	27,237	33,128
EQUITY		
Contributed surplus	5,697	5,692
	32,934	38,820

ASSET DIVISION

CURRENT LIABILITIES		
Accounts payable and accrued liabilities	74,265	76,298
Notes payable (note 6)	393,803	245,223
Current portion of long-term debt	7,138	26,800
Current obligations under capital leases	4,902	2,749
	480,108	351,070
LONG-TERM DEBT (note 7)	424,485	336,788
OBLIGATIONS UNDER CAPITAL LEASES (note 8)	183,485	96,982
DEFERRED REVENUE	1,253	686
EQUITY		
Contributed surplus (note 9)	203,798	21,760
Accumulated net revenue	4,468	3,614
	208,266	215,374
	1,297,597	1,000,900
	$1,330,531	$1,039,720

REGIONAL TRANSIT FUNDS

Payable to British Columbia Transit – Operating Division	$ 6,874	$ 13,493
Accounts payable	—	20
Fund balances	6,613	1,320
	$ 13,487	$ 14,833

Contingencies (note 10)

OPERATING DIVISION

Statement of Expenditures and Recoveries
Year ended March 31, 1986

	1986 ($000)	1985 ($000)
Expenditures		
Transit operations		
Operating and maintenance	$171,845	$141,422
Vehicle lease fees	11,734	11,850
Property lease fees and property taxes	4,320	3,929
Interest and financing charges – asset division	1,377	1,794
Municipal administration	265	257
Merchandising	791	667
Other	—	35
	190,332	159,954
Authority administration	5,153	4,716
	195,485	164,670
Recoveries		
Contributions from the Province of British Columbia	72,781	65,384
Contributions from municipalities	34,369	42,368
Transit operations	88,335	56,918
	195,485	164,670
NET EXPENDITURES	$ —	$ —

ASSET DIVISION

Statement of Revenue and Expenditures and Accumulated Net Revenue Year ended March 31, 1986

	1986 ($000)	1985 ($000) (note 3)
Revenue		
Vehicle lease fees	$11,761	$11,873
Other lease revenue	4,603	4,232
Financing charges – operating division	1,377	1,794
Interest earned	875	238
Other	140	154
	18,756	18,291
Expenditures		
Interest on obligations under capital leases	7,336	8,141
Depreciation	5,640	4,789
Interest	2,967	3,683
Property taxes and other property expenses	2,207	2,103
Property leases	901	841
Other	299	279
Asset planning studies	—	681
	19,350	20,517
	(594)	(2,226)
Other		
Write-down to estimated net recoverable value		
Commuter rail	(2,870)	—
Other fixed assets	(109)	—
Amortization of contributed surplus to offset depreciation charged on contributed assets	2,142	1,828
* Realization of contributed surplus on disposal of contributed assets	2,455	—
Gain (loss) on disposal of fixed assets	(170)	206
	1,448	2,034
NET REVENUE (EXPENDITURES)	854	(192)
Accumulated net revenue (expenditures) at beginning of year		
As previously reported	(16,728)	(8,802)
Change in accounting policy (note 3)	20,342	12,608
As restated	3,614	3,806
ACCUMULATED NET REVENUE AT END OF YEAR	$ 4,468	$ 3,614

Statement of Contributed Surplus
Year ended March 31, 1986

	1986 ($000)	1985 ($000) (note 3)
BALANCE AT BEGINNING OF YEAR		
As previously reported	$216,588	$210,324
Change in accounting policy (note 3)	(4,828)	(3,000)
As restated	211,760	207,324
Grant from the Province of British Columbia, being equal to interest on the $55,000,000 loan payable to the Province	5,500	6,264
Amount transferred to statement of revenue and expenditures and accumulated net revenue to offset depreciation charged on contributed assets	(2,142)	(1,828)
Reduction on appraisal of contributed assets	(8,865)	—
Reduction on disposition of contributed assets	(2,455)	—
BALANCE AT END OF YEAR	$203,798	$211,760

Statement of Changes in Regional Transit Funds
Year ended March 31, 1986

	Vancouver ($000)	Victoria ($00)	Total 1986 ($000)	Total 1985 ($000)
FUND BALANCE AT BEGINNING OF YEAR	$ 257	$ 1,063	$ 1,320	$ 7,130
Revenue				
Gas tax	14,144	—	14,144	14,500
Non-residential property tax	8,089	—	8,089	6,834
Power levy	8,730	3,589	12,319	9,850
Interest earned	809	159	968	1,433
	31,772	3,748	35,520	32,617
Contribution to shareable deficit	(26,766)	(3,461)	(30,227)	(38,427)
FUND BALANCE AT END OF YEAR	$ 5,263	$ 1,350	$ 6,613	$ 1,320

Statement of Changes in Financial Position
Year ended March 31, 1986

	1986 ($000)	1985 ($000) (note 1 & 3)
CASH RESOURCES PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Net revenue (expenditures)	$ 854	$ (192)
Items not involving cash		
Depreciation	5,695	4,845
Amortization of bond discount	633	633
Write-downs to estimated net recoverable value	2,979	—
Amortization of contributed surplus to offset depreciation charged on contributed assets	(2,142)	(1,828)
Realization of contributed surplus on disposal of contributed assets	(2,455)	—
Loss (gain) on disposal of fixed assets	170	(206)
Cash generated from (used for) operating working capital		
Accrued interest and accounts receivable	9,036	(20,070)
Parts inventory	(1,124)	(17)
Prepaid expenditures	(687)	151
Accounts payable and accrued liabilities	(2,301)	16,767
Deferred revenue	(929)	2
	9,729	85
CASH RESOURCES PROVIDED BY (USED IN) INVESTING ACTIVITIES		
Proceeds on capital leases of vehicles and equipment	90,947	28,033
Principal repayments on obligations under capital leases	(2,291)	(1,385)
Increase (decrease) in		
Long-term debt	67,402	144,237
Notes payable	148,580	145,223
Debenture sinking fund	(7,676)	(3,886)
Decrease in mortgage receivable	—	100
	296,962	312,322
CASH RESOURCES PROVIDED BY (USED IN) INVESTING ACTIVITIES		
Proceeds from sale of fixed assets	1,989	206
Additions to		
Land, buildings and equipment	(17,032)	(4,114)
Advanced Light Rapid Transit	(291,730)	(368,100)
Commuter rail	(32)	(121)
	(306,805)	(372,129)
DECREASE IN CASH POSITION	(114)	(59,722)
CASH POSITION AT BEGINNING OF YEAR	(1,625)	58,097
CASH POSITION AT END OF YEAR	$ (1,739)	$ (1,625)

(Cash position is defined to include Operating Division and Asset Division cash and term deposits less cheques issued in excess of funds on deposit)

NOTES TO FINANCIAL STATEMENTS

Year ended March 31, 1986

1. STATUS OF THE AUTHORITY

The Urban Transit Authority of British Columbia was created by the Province of British Columbia on June 29, 1978 under the Urban Transit Authority Act. The majority of the sections of the Act were brought into force by proclamation on July 20, 1978. During 1982 the title of the Act and the name of the Authority were changed to the British Columbia Transit Act and British Columbia Transit respectively. Effective June 1, 1985, the British Columbia Transit Amendment Act (No. 2), 1985 merged the Metro Transit Operating Company with British Columbia Transit. Pursuant to the Act, the Authority assumed all property, rights, debts and obligations as well as responsibility for all employees of Metro Transit Operating Company.

The merger has been accounted for as a pooling of interests and, as such, these financial statements present the financial position and results of the operations of the entities as though they had been combined since inception. Net assets of the operating division at March 31, 1985 have been increased (decreased) from that previously reported by British Columbia Transit as follows ($000):

Accounts receivable – sundry	$ 479
Parts inventory	7,733
Prepaid expenditures	1,967
Cheques issued in excess of funds on deposit	(769)
Accounts payable and accrued liabilities	(18,438)
Payable to contractors	14,435
Contributed surplus	$ (5,407)

The merger did not affect any amounts recorded in the asset division, the regional transit funds, or in the operating division's statement of expenditures and recoveries.

2. ACCOUNTING POLICIES

The accompanying financial statements are prepared in accordance with accounting principles appropriate for British Columbia Transit. These principles are in conformity with generally accepted accounting principles appropriate for commercial enterprises, with the exceptions identified in note 2(a) and (c).

(a) Divisional reporting

OPERATING DIVISION

The Operating Division consists of those assets, liabilities, expenditures and recoveries which relate to the provision of transit services and the administrative activities of the Authority, the deficits of which are fully shareable between the participating municipalities and the Province of British Columbia in accordance with the provisions of the British Columbia Transit Act and the related regulations. The vehicle and property lease fees expensed in the operating division are those charged by the asset division for the lease of assets used in transit operations.

ASSET DIVISION

The Asset Division consists of those assets, liabilities, revenue and expenditures which relate to the revenue equipment and other physical assets owned by the Authority and leased to its contract operators, including the Operating Division, for use in the provision of transit services.

(b) Parts inventory

Parts inventory is valued at the lower of cost and replacement value. Cost is determined using the average cost method. Certain operating division parts inventory was acquired by the Metro Transit Operating Company from B.C. Hydro in 1980 at a nominal cost. At the time of their acquisition, this inventory was valued at their average cost to B.C. Hydro with the difference being credited to contributed surplus.

NOTES TO FINANCIAL STATEMENTS

2. ACCOUNTING POLICIES (continued)

(c) Fixed assets

Fixed assets have been recorded as follows:

(i) Fixed assets transferred from the Province of British Columbia in fiscal year 1980, at appraised value. This appraisal for revenue vehicles was carried out by General Appraisal of Canada Limited as at June 30, 1979.

(ii) Revenue vehicles acquired from British Columbia Hydro & Power Authority pursuant to the Metro Transit Operating Company Act, at appraised value. This appraisal was carried out by General Appraisal of Canada Limited as at March 1, 1980.

(iii) SeaBuses, the South Shore and North Shore SeaBus Terminals, acquired from the Province of British Columbia, at appraised value. The appraisal of the SeaBuses and the South Shore SeaBus Terminal was carried out by General Appraisal of Canada Limited as at July 15, 1980. The appraisal of the North Shore SeaBus Terminal land was carried out by General Appraisal of Canada Limited as at April 1, 1981 and of the buildings and improvements as at June 30, 1981.

(iv) The trolley overhead system acquired from British Columbia Hydro & Power Authority on January 1, 1984 at its nominal value of $1.

(v) Land, land improvements, buildings and equipment acquired from British Columbia Hydro & Power Authority pursuant to the Metro Transit Operating Company Act, at appraised value. The following appraisals were carried out by General Appraisal of Canada Limited as at the indicated dates:

North Shore Bus Garage – land – April 1, 1981
North Shore Bus Garage – buildings and improvements – June 30, 1981
Edmonds bus loop – land – April 1, 1982
Other land – April 1, 1980
Other buildings and land improvements – March 1, 1981

The Gilmore property, including land, buildings and improvements, was appraised by The Cumberland Group as at September 13, 1985.

All appraisals are fair market value appraisals with the exception of the appraisal of other buildings and land improvements, which are appraised at depreciated replacement cost.

(vi) All costs related to the Advanced Light Rapid Transit (ALRT) system have been capitalized. These costs include net interest expenditures as indicated in note 2(d), the costs incurred in testing the service reliability of the Vancouver/New Westminster phase of the ALRT system to March 31, 1986 and the remaining estimated net costs relating to this phase of the system.

(vii) All other fixed assets, at cost, including capitalized interest as indicated in note 2(d).

(viii) Depreciation is provided on the basis which results in a matching of these charges with the Authority's statutory power to recover the costs of the related assets through lease fees. All assets are depreciated over their estimated remaining useful lives.

(d) Capitalization of interest

Interest, incurred in connection with capital acquisitions from the date of advance of funds until the assets are placed in service for transit purposes, is capitalized. Interest of $96,238,000 was capitalized during the year ended March 31, 1986.

(e) Amortization of bond discounts

Bond discounts are amortized on a straight-line basis over the term of the debt.

(f) Amortization of contributed surplus

Contributed surplus is being amortized using the same method as that used to record depreciation on those assets for which the Authority does not have statutory power to obtain full recovery from operations.

NOTES TO FINANCIAL STATEMENTS

3. CHANGE IN ACCOUNTING POLICIES

During the year the Authority changed its method of depreciating fixed assets to the basis described in note 2(c)(viii), from the straight-line method. Furthermore, the Authority changed its accounting for contributed surplus to that described in note 2(f).

These changes have been made to conform with the Authority's ability to recover its costs as set out by statute retroactive to the Authority's inception. The effect of these changes is to increase net revenues (decrease net expenditures) of the Asset Division by $7,030,000 in 1986 and by $7,734,000 in 1985 , and to increase the net book value of land, buildings and equipment at March 31, 1985 by $15,514,000.

4. LAND, BUILDINGS AND EQUIPMENT

	1986			1985
	Carrying value ($000)	Accumulated depreciation ($000)	Net ($000)	Net ($000) (note 3)
Land	$ 59,180	—	$ 59,180	$ 56,384
Land improvements	8,257	$ 339	7,918	4,765
Buildings	48,068	3,042	45,026	50,001
Revenue vehicles	56,180	17,243	38,937	41,290
Revenue vehicles under capital leases	77,002	5,244	71,758	74,049
Equipment	3,737	463	3,274	1,218
Projects in progress	14,198	—	14,198	3,679
	$266,622	$26,331	$240,291	$231,386

5. ADVANCED LIGHT RAPID TRANSIT

	1986 ($000)	1985 ($000)
Vehicles under capital lease	$ 125,109	$ 58,558
Trackwork and equipment	116,401	77,475
Construction		
Guideway	182,364	166,252
Stations	62,431	46,117
System wide	94,835	72,140
Property and rights-of-way	37,976	57,369
Design engineering and administration	202,461	180,309
Pre-build demonstration	3,275	3,602
Testing and commissioning	29,533	11,390
Net interest expense	161,575	67,602
	1,015,960	740,814
Surrey extension	20,594	7,985
Surrey extension net interest expense	1,113	—
	$1,037,667	$748,799

6. NOTES PAYABLE

	1986 ($000)	1985 ($000)
Notes payable	$ 49,000	$100,000
Commercial paper with the Province of British Columbia	344,803	145,223
	$393,803	$245,223

Notes payable totalling $49,000,000 are guaranteed by the Province of British Columbia.

NOTES TO FINANCIAL STATEMENTS

7. LONG-TERM DEBT

	1986 ($000)	1985 ($000)
Prime less .75% loan payable, Province of British Columbia, interest to be waived as a grant from the Province, principal due on commencement of revenue service of the Advanced Light Rapid Transit system	$ 55,000	$ 55,000
15.54% Debenture, interest payable semi-annually, sinking fund instalments of $378,127 payable annually, due September 10, 2002	17,304	17,304
11.53% Debenture, interest payable semi-annually, sinking fund instalments of $551,348 payable annually, due May 10, 2003	25,231	25,231
11.37% Debenture, interest payable semi-annually, sinking fund instalments of $152,964 payable annually, due July 8, 2003	7,000	7,000
11.51% Debenture, interest payable semi-annually, sinking fund instalments of $164,130 payable annually, due August 10, 2003	7,511	7,511
11.65% Debenture, interest payable semi-annually, sinking fund instalments of $218,520 payable annually, due November 10, 2003	10,000	10,000
12.60% Debenture, interest payable semi-annually, sinking fund instalments of $700,859 payable annually, due April 2, 2004	32,073	32,073
13.48% Debenture, interest payable semi-annually, sinking fund instalments of $1,295,649 payable annually, due May 10, 2004	59,292	59,292
13.70% Debenture, interest payable semi-annually, sinking fund instalments of $1,155,337 payable annually, due June 8, 2004	52,871	52,871
12.57% Debenture, interest payable semi-annually, sinking fund instalments of $142,009 payable annually, due April 10, 2005	36,790	—
12.15% Debenture, interest payable semi-annually, sinking fund instalments of $195,362 payable annually, due May 10, 2005	50,612	—
11.125% Bond payable, interest payable annually, sinking fund instalments of $1,841,450 payable annually, due December 1, 1998	50,000	50,000
8.75% Bond payable, interest payable annually, sinking fund instalments of $341,950 payable annually, due January 15, 2009	25,000	25,000
Prime less .75% loan payable	—	20,000
Carried forward	428,684	361,282
Less unamortized bond discount	11,061	11,694
	417,623	349,588
12.25% Serial debenture, interest payable annually, principal repayments of $1,400,000 payable annually commencing January 31, 1991, with a final payment of $7,000,000 due January 31, 1996	14,000	14,000
	431,623	363,588
Less current portion	7,138	26,800
	$424,485	$336,788

Long-term debt totalling $387,684,000 is guaranteed by the Province of British Columbia.

Sinking fund payments due in each of the next five years are approximately as follows ($000):

1987	$7,138	1990	$7,138
1988	$7,138	1991	$8,538
1989	$7,138		

NOTES TO FINANCIAL STATEMENTS

8. OBLIGATIONS UNDER CAPITAL LEASES

The obligations under capital leases, which mature at various dates from 1993 to 2006, represent the total present value of future minimum lease payments discounted at the interest rates implicit in the leases at the commencement of the lease term. These rates range from 7.5% to 16.75%.

Obligations under capital leases totalling approximately $179,968,000 are guaranteed by the Province of British Columbia.

The following is a schedule by years of future minimum lease payments together with the balance of the obligations under capital leases as of March 31, 1986 ($000):

1986	$ 23,615
1987	23,615
1988	23,615
1989	23,615
1990	23,615
1991-2006	261,809
	379,884
Less amount representing interest	191,497
Balance of obligations	$188,387

9. CONTRIBUTED SURPLUS

Contributed surplus consists of grants from the Provincial and the Federal Governments less accumulated amortization as follows:

	1986			1985
	Contribution ($000)	Accumulated amortization ($000)	Net ($000)	Net ($000)
Province of British Columbia	$150,768	$6,970	$143,798	$151,760
Government of Canada	60,000	—	60,000	60,000
	$210,768	$6,970	$203,798	$211,760

10. CONTINGENCIES

The Province of British Columbia has informed the Vancouver Regional Transit Commission that it will give a grant of approximately $275 million to British Columbia Transit representing 50% of the Advanced Light Rapid Transit guideway and station construction cost. This grant will be reflected in contributed surplus in the period it is received.

Pursuant to an agreement dated February 26, 1982, the Authority received $60,000,000 from the Government of Canada to be applied to the Advanced Light Rapid Transit project. The Authority is contingently liable for repayment of some or all of the funds in the event of non-compliance with certain provisions of the agreement.

British Columbia Transit is disagreeing with the supplier of the ALRT system on the interpretation of certain clauses of the purchase agreement. There are also a number of sub-contractor claims which have not yet been settled. The outcome of the negotiations relating to these matters cannot presently be determined. They will be reflected in the accounts in the period of settlement.

11. COMPARATIVE FIGURES

Certain figures for the prior year have been reclassified to conform with the presentation adopted in the current year.

ADDRESSES AND TELEPHONE NUMBERS

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Victoria, B.C.
V8W 2P3

Telephone: (604) 385-2551

Rapid Transit Project - Phase II
307 Columbia Street
New Westminster, B.C.
V3L 1A7

Telephone: (604) 522-0611

B.C. Rapid Transit Company
6800 14th Street
Burnaby, B.C.
V3N 4S7

Telephone: (604) 521-2818